

AMENDMENTS TO THE SPECIFICATION:

Please replace paragraph [00015] with the following rewritten paragraph:

[00015] The tailgate assembly 10 includes an inner structural panel 26 coupled to an outer decorative panel 28. The inner structural panel 26 includes a loading surface 30 having a plurality of recesses 32 formed therealong. Each recess 32 is spaced apart from one another laterally. Each of the plurality of recesses 32 is rectangular-shaped with rounded corners. Preferably, the recesses [[22]] 32 have a depth of up to 10-15 mm, preferably about 2-5 mm. It is, however, appreciated that the shape, size and depth of each of the recesses 32 may vary.